

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)	
)	Case No.
Petitioner,)	
)	
v.)	
)	
JUSTIN T. EDERLE,)	
)	
Respondent.)	

DECLARATION OF REVENUE AGENT ANTON PUKHALENKO

I, Anton Pukhalenko, declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am a duly commissioned Senior Revenue Agent employed in the Large Business & International Division, Withholding Exchange & International Individual Compliance, Territory 2, in Tampa, Florida.
2. In my capacity as a Senior Revenue Agent, at the time the summons was issued, I was conducting an examination for the purpose of ascertaining the correctness of any tax return filed by Justin T. Ederle for the years ending December 31, 2018, and December 31, 2019.
3. In furtherance of the above examination and in accordance with section 7602 of Title 26, U.S.C., on September 30, 2024, I issued an administrative summons, Internal Revenue Service Form 2039, together with an Attachment to Justin T. Ederle, to appear on October 30, 2024, at 10:00 am at 48 Carr 165, Suite 2000, Mail Stop 210, Guaynabo, PR, 00968-8000, to produce for examination books, papers, records, or other data as described in said summons and the attachments thereto. The summons is attached to the petition as Exhibit 1.
4. Luis Tirado is an Internal Revenue Agent employed in the Large Business & International Division, Withholding Exchange & International Individual Compliance, Territory 2, in Guaynabo, Puerto Rico.

5. According to the service certificate, on October 4, 2024, in accordance with section 7603 of Title 26, U.S.C., Luis Tirado served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Justin T. Ederle, by leaving a copy of the summons at the last and usual place of abode of the person to whom it was directed.

6. On October 30, 2024, the respondent, Justin T. Ederle, did not appear in response to the summons or provide any of the summoned documents. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service, except for the following, which are not being sought in this action:

- a. Documents relating to Mr. Ederle's Act 22 application, provided by the Puerto Rico Department of Economic Development & Commerce ("DDEC"), obtained pursuant to a request for information submitted by the IRS, which are partially responsive to Summons Request #4.
- b. Documents provided by the Departamento de Hacienda de Puerto Rico, obtained pursuant to a request for information submitted by the IRS, containing Mr. Ederle's 2016 Puerto Rico income tax return, which are partially responsive to Summons Request #12.
- c. The 2018 U.S. income tax return filed by Mr. Ederle, which is responsive to Summons Request #11A.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Justin T. Ederle for the years 2018 and 2019.
10. The Internal Revenue Service has not made any recommendation for criminal prosecution to the Department of Justice.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 8th of April, 2025.

Anton Pukhalenko Digitally signed by Anton
Pukhalenko
Date: 2025.04.08 13:02:40 -04'00'

Anton Pukhalenko
Senior Revenue Agent
Tampa, Florida